

IN THE UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

**JEROME RISER,**

Plaintiff,

v.

**INTERNAL REVENUE SERVICE,**

Defendant.

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Civil Action No. **3:09-CV-0353-L**

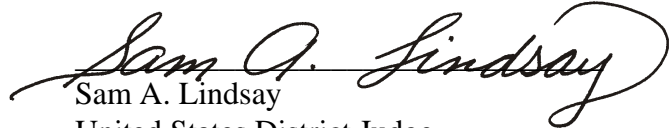
**ORDER**

Before the court are the Findings, Conclusions and Recommendations of the United States Magistrate Judge, filed March 3, 2009. Plaintiff did not file objections.

Plaintiff is proceeding *pro se* and *in forma pauperis*. He brings civil rights claims against Defendant Internal Revenue Service (“IRS”). The magistrate judge recommends dismissing Plaintiff’s claims with prejudice pursuant to 28 U.S.C. § 1915(e)(2) as malicious because they are duplicative of those asserted in a prior action.

Having reviewed the pleadings, file, and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge’s findings and conclusions are therefore **accepted** as those of the court. The court therefore **dismisses with prejudice** Plaintiff’s claims against Defendant pursuant to 28 U.S.C. § 1915(e)(2). Because the court dismisses this action, it **denies as moot** Plaintiff’s Motion to Consolidate, filed March 20, 2009.

**It is so ordered** this 24th day of March, 2009.

  
Sam A. Lindsay  
United States District Judge